

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 577: MAINE ESTATE TAX after 2012**

**§4115. AUTHORITY TO MAKE REFUNDS**

**1. Refund.** A personal representative or responsible party otherwise liable for the tax imposed by this chapter may request a refund of any tax imposed by this chapter within 3 years from the date the Maine estate tax return was filed or 3 years from the date the tax was paid, whichever period expires later. A claim for refund must be submitted to the assessor in writing and must state the specific grounds upon which the claim is founded. The claimant may in writing request reconsideration regarding the denial of the claim for refund pursuant to section 151.

[ 2013, c. 331, Pt. C, §19 (AMD); 2013, c. 331, Pt. C, §41 (AFF) .]

**2. Limitation on payment of interest.** Interest may not be paid by the assessor on an overpayment of the tax imposed by this chapter that is refunded within 60 days after the date prescribed or permitted by extension of time for filing the Maine estate tax return or within 60 days after the return is filed or within 60 days after a return requesting a refund of the overpayment is filed, whichever is later.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**SECTION HISTORY**

2011, c. 380, Pt. M, §9 (NEW). 2013, c. 331, Pt. C, §19 (AMD). 2013, c. 331, Pt. C, §41 (AFF).

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